



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: NORTH FOND DU LAC WATER UTILITY

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Principal Office: 16 GARFIELD STREET  
NORTH FOND DU LAC, WI 54937

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For the Year Ended: DECEMBER 31, 1997

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I KAREN MATZE of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/23/1998  
(Date)

ADMINISTRATOR/CLERK-TREASURER

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(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** NORTH FOND DU LAC WATER UTILITY**Utility Address:** 16 GARFIELD STREET  
NORTH FOND DU LAC, WI 54937**When was utility organized?** 5/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** KAREN MATZE**Title:** ADMINISTRATOR/CLERK-TREASURER**Office Address:**16 GARFIELD STREET  
NORTH FOND DU LAC, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VIRCHOW KRAUSE & CO.**Title:****Office Address:** VIRCHOW KRAUSE & CO.P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/1/1996**Period covered by most recent audit:** 1996

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**    VILLAGE BOARD

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**Names of members of utility commission/committee:**

CHUCK BAU, VILLAGE TRUSTEE

SUSAN ERKE, VILLAGE TRUSTEE

JAMES MOON, VILLAGE PRESIDENT

JAN PINTO, VILLAGE TRUSTEE

JAMES WACHS, VILLAGE TRUSTEE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	411,621	384,040	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	204,579	194,742	<b>2</b>
Depreciation Expense (403)	55,535	55,073	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	63,379	61,227	<b>5</b>
<b>Total Operating Expenses</b>	<b>323,493</b>	<b>311,042</b>	
<b>Net Operating Income</b>	<b>88,128</b>	<b>72,998</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>88,128</b>	<b>72,998</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	8,136	7,205	<b>10</b>
Miscellaneous Nonoperating Income (421)	0		<b>11</b>
<b>Total Other Income</b>	<b>8,136</b>	<b>7,205</b>	
<b>Total Income</b>	<b>96,264</b>	<b>80,203</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>96,264</b>	<b>80,203</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0		<b>14</b>
Amortization of Debt Discount and Expense (428)	2,811	2,952	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	30,723	32,403	<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>33,534</b>	<b>35,355</b>	
<b>Net Income</b>	<b>62,730</b>	<b>44,848</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	690,177	645,329	<b>20</b>
Balance Transferred from Income (433)	62,730	44,848	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>752,907</b>	<b>690,177</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
interest earned on deposits	8,136	5
<b>Total (Acct. 419):</b>	8,136	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	411,621	0	0	0	<b>411,621</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>411,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>411,621</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	90,300		<b>90,300</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>90,300</b>	<b>0</b>	<b>90,300</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,026,529	2,669,156	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	606,175	549,775	<b>2</b>
<b>Net Utility Plant</b>	<b>2,420,354</b>	<b>2,119,381</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	6,388	12,997	<b>6</b>
Special Funds (125)	64,256	53,122	<b>7</b>
<b>Total Other Property and Investments</b>	<b>70,644</b>	<b>66,119</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	31,569	75	<b>8</b>
Temporary Cash Investments (132)	141,972	51,110	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	78,321	46,650	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	15,830	118,764	<b>14</b>
Materials and Supplies (150)	10,627	9,248	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>278,319</b>	<b>225,847</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,856	17,667	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>14,856</b>	<b>17,667</b>	
<b>Total Assets and Other Debits</b>	<b>2,784,173</b>	<b>2,429,014</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	345,004	18,573	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	752,907	690,177	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,097,911</b>	<b>708,750</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			<b>24</b>
Advances from Municipality (223)	475,000	515,000	<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>475,000</b>	<b>515,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	6,893	3,644	<b>28</b>
Payables to Municipality (233)	0		<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	54,833	54,833	<b>31</b>
Interest Accrued (237)	2,700	2,700	<b>32</b>
Other Current and Accrued Liabilities (238)	5,239	4,091	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>69,665</b>	<b>65,268</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,141,597	1,139,997	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,784,173</b>	<b>2,429,015</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,018,105	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	8,424				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>3,026,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	606,175	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>606,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,420,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	549,775				<b>549,775</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	55,535				<b>55,535</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,475				<b>3,475</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>59,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,010</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,610				<b>2,610</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,610</b>	<b>19</b>
<b>Balance End of Year</b>	<b>606,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>606,175</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	10,627	9,248	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>10,627</u>	<u>9,248</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 DEBT ISSUE	2,811	428	14,856	1
<b>Total</b>			<b>14,856</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	18,573	1
<b>Changes during year (explain):</b>		
MAINS. SERVICES & HYDRANTS BY FOND DU LAC	326,431	2
<b>Balance end of year</b>	<b>345,004</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1992 GO REFUNDING	02/01/1992	12/01/2006	6.00%	475,000	1
<b>Total for Account 223</b>				<b>475,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	54,833	1
<b>Accruals:</b>		
Charged water department expense	63,379	2
Charged electric department expense		3
Charged sewer department expense	1,239	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>64,618</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	54,833	6
Social Security taxes	6,898	7
PSC Remainder Assessment	2,887	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>64,618</b>	
<b>Balance end of year</b>	<b>54,833</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
1992 General Obligation Refunding	2,700	30,723	30,723	2,700	2
<b>Subtotal</b>	2,700	30,723	30,723	2,700	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	0	0	0	0	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	2,700	30,723	30,723	2,700	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,139,997					1,139,997	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
Tap in fees	1,600					1,600	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,141,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,141,597</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	6,388	2
<b>Total (Acct. 124):</b>	<b>6,388</b>	
<b>Special Funds (125):</b>		
REDEMPTION FUND-SAVINGS	57,810	3
DEPRECIATION FUND-SAVINGS	6,446	4
<b>Total (Acct. 125):</b>	<b>64,256</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	78,321	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>78,321</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Receivable from sewer	15,830	13
<b>Total (Acct. 145):</b>	<b>15,830</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,842,658	0	0	0	<b>2,842,658</b>	<b>1</b>
Materials and Supplies	9,937	0	0	0	<b>9,937</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	577,975	0	0	0	<b>577,975</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,140,797	0	0	0	<b>1,140,797</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,133,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,133,823</b>	
Net Operating Income	88,128	0	0	0	<b>88,128</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.77%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.77%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	181,788	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	721,542	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>903,330</b>	
<b>Net Income</b>		
Net Income	62,730	5
<b>Percent Return on Proprietary Capital</b>	<b>6.94%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

**2. Leaseholder changes.**

**3. Extensions of service.**

**4. Estimated changes in revenues due to rate changes.**

**5. Obligations incurred or assumed, excluding commercial paper.**

**6. Formal proceedings with the Public Service Commission.**

RATE INCREASE IN 1997

**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

October 28, 1998

Ms. Karen Matze, Village Administrator  
North Fond du Lac Water Utility  
16 Garfield Street  
North Fond du Lac, WI 54937-1349

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-4230-JPL

Dear Ms. Matze:

Paragraph No. 2 of our letter dated November 7, 1996, with regard to analytical review of the 1995 annual report, authorized a revised schedule of depreciation rates which was enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please note that these depreciation rates should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow  
Depreciation Specialist  
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\north fond du lac.doc

Enclosure

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

Report filed manually by utility. Revised to conform with electronic program, keyed and edited by PSC staff.

July 7, 1998

Ms. Karen Matze, Clerk-Treasure  
North Fond du Lac Water Utility  
16 Garfield Street  
North Fond du Lac, WI 54937-1349

Re: 1997 Analytical Review File DWCCA-4230-RL

Dear Ms. Matze:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted you reported 158 fire hydrants for end of year 1996. However, you report 157 fire hydrants for first of year 1997. Please explain.
2. During our review of page F-17, we noted detail was not provided for Account 223. Please provide detail in column (a) for all future reports.
3. Please provide the location, column (a), of Source of Water Supply - Ground Waters, page W-11, and continue this procedure in the future.
4. During our review of the Pumping and Power Equipment schedule, page W-12, we noted location, and destination were not provided. Please provide this information and continue this procedure in the future.
5. During our review, we noted additions to Mains, page W-14, column (e), and Services, page W-15, column (d). Please explain how these additions were financed.
6. The PSC is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1997 annual report. Please confirm these changes or indicate the necessary corrections:

Page Lines Column Reported As Should Be  
W-11 17 e 111,286 111,503

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## FINANCIAL SECTION FOOTNOTES

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W-11 18 e 60,670 60,453

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	400,762	1
<b>Total Sales of Water</b>	<b>400,762</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	786	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	2,893	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,180	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,859</b>	
<b>Total Operating Revenues</b>	<b>411,621</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	6,701	8
Pumping Expenses (620-625)	35,451	9
Water Treatment Expenses (630-635)	7,161	10
Transmission and Distribution Expenses (640-655)	30,452	11
Customer Accounts Expenses (901-904)	24,521	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	100,293	14
<b>Total Operation and Maintenance Expenses</b>	<b>204,579</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	55,535	15
Amortization Expense (404-407)		16
Taxes (408)	63,379	17
<b>Total Other Operating Expenses</b>	<b>118,914</b>	
<b>Total Operating Expenses</b>	<b>323,493</b>	
<b>NET OPERATING INCOME</b>	<b>88,128</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,607	78,260	205,642	4
Commercial	84	22,265	39,665	5
Industrial	3	1,938	3,606	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,694</b>	<b>102,463</b>	<b>248,913</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,713		136,800	8
Other Sales to Public Authorities (464)	1	9,040	15,049	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,408</b>	<b>111,503</b>	<b>400,762</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	136,800	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>136,800</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	786	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>786</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Water tower lease rental	2,893	8
<b>Total Rents from Water Property (472)</b>	<b>2,893</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,681	10
<b>Other (specify):</b>		
MISCELLANEOUS PERMITS RECONNECTIONS & OTHER	499	11
<b>Total Other Water Revenues (474)</b>	<b>7,180</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	4,481	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	32	3
Maintenance of Water Source Plant (605)	2,188	4
<b>Total Source of Supply Expenses</b>	<b>6,701</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,778	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,973	7
Operation Supplies and Expenses (623)	2,531	8
Maintenance of Pumping Plant (625)	5,169	9
<b>Total Pumping Expenses</b>	<b>35,451</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,759	10
Chemicals (631)	1,915	11
Operation Supplies and Expenses (632)	1,481	12
Maintenance of Water Treatment Plant (635)	6	13
<b>Total Water Treatment Expenses</b>	<b>7,161</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	488	14
Operation Supplies and Expenses (641)	26	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,779	16
Maintenance of Mains (651)	14,114	17
Maintenance of Services (652)	4,717	18
Maintenance of Meters (653)	3,706	19
Maintenance of Hydrants (654)	1,622	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>30,452</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,782	22
Accounting and Collecting Labor (902)	20,323	23
Supplies and Expenses (903)	1,416	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>24,521</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	39,892	27
Office Supplies and Expenses (921)	7,143	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,424	30
Property Insurance (924)	8,072	31
Injuries and Damages (925)	11,994	32
Employee Pensions and Benefits (926)	10,386	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	9,831	35
Transportation Expenses (933)	1,551	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>100,293</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>204,579</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		54,833	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,239	2
<b>Net property tax equivalent</b>		<b>53,594</b>	
Social Security		6,898	3
PSC Remainder Assessment		2,887	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>63,379</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.276671				3
County tax rate	mills		5.730167				4
Local tax rate	mills		9.354186				5
School tax rate	mills		11.750375				6
Voc. school tax rate	mills		1.951684				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>29.063083</b>				10
Less: state credit	mills		2.363263				11
<b>Net tax rate</b>	mills		<b>26.699820</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.354186</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.702059</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>23.056245</b>				17
<b>Total Tax Rate</b>	mills		<b>29.063083</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.793317</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.699820</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.181428</b>				21
Utility Plant, Jan. 1	\$	<b>2,669,156</b>	2,669,156				22
Materials & Supplies	\$	<b>9,247</b>	9,247				23
<b>Subtotal</b>	\$	<b>2,678,403</b>	<b>2,678,403</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>2,678,403</b>	<b>2,678,403</b>				26
Assessment Ratio	dec.		0.721700				27
<b>Assessed Value</b>	\$	<b>1,933,003</b>	<b>1,933,003</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.181428</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>40,944</b>	<b>40,944</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,833					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>54,833</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)	25		3
<b>Total Intangible Plant</b>	<b>25</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	22,066		4
Structures and Improvements (311)	21,815		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	68,629		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>112,510</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	391		12
Structures and Improvements (321)	187,055	3,500	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	413,512		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	635		20
<b>Total Pumping Plant</b>	<b>601,593</b>	<b>3,500</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	14,166		22
Water Treatment Equipment (332)	31,001		23
<b>Total Water Treatment Plant</b>	<b>45,167</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	681		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			25	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>25</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			22,066	4
Structures and Improvements (311)			21,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			68,629	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>112,510</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			391	12
Structures and Improvements (321)			190,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			413,512	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			635	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>605,093</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			14,166	22
Water Treatment Equipment (332)			31,001	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>45,167</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			681	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	362,464		26
Transmission and Distribution Mains (343)	1,055,516	299,930	27
Fire Mains (344)			28
Services (345)	143,903	3,690	29
Meters (346)	162,113	20,622	30
Hydrants (348)	78,225	24,700	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>1,802,902</b>	<b>348,942</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	14,998		34
Office Furniture and Equipment (391)	11,133		35
Computer Equipment (391.1)	9,039	1,061	36
Transportation Equipment (392)	10,011		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	18,475		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)	32,928		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	7,395		44
Other Tangible Property (399)	1,036		45
<b>Total General Plant</b>	<b>105,015</b>	<b>1,061</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,667,212</b>	<b>353,503</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>2,667,212</b>	<b>353,503</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			362,464	26
Transmission and Distribution Mains (343)			1,355,446	27
Fire Mains (344)			0	28
Services (345)			147,593	29
Meters (346)	2,610		180,125	30
Hydrants (348)			102,925	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,610</b>	<b>0</b>	<b>2,149,234</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			14,998	34
Office Furniture and Equipment (391)			11,133	35
Computer Equipment (391.1)			10,100	36
Transportation Equipment (392)			10,011	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			18,475	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			32,928	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			7,395	44
Other Tangible Property (399)			1,036	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>106,076</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,610</b>	<b>0</b>	<b>3,018,105</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>2,610</b>	<b>0</b>	<b>3,018,105</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,218	14,218	1
February			12,079	12,079	2
March			13,419	13,419	3
April			13,127	13,127	4
May			14,582	14,582	5
June			15,923	15,923	6
July			17,991	17,991	7
August			17,291	17,291	8
September			14,242	14,242	9
October			13,625	13,625	10
November			12,747	12,747	11
December			13,912	13,912	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>173,156</b>	<b>173,156</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				900	13
Less: Other utility use				300	14
Other utility use explanation:					15
SEWER JET & STREET SWEEPING					
Water pumped into distribution system				171,956	16
Less: Water sold				111,503	17
Losses and unaccounted for				60,453	18
Percent unaccounted for to the nearest whole percent (%)				35%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
RUN SERVICES TO PREVENT FREEZING					
Maximum gallons pumped by all methods in any one day during reporting year				773	21
Date of maximum: 7/23/1997					22
Cause of maximum:					23
MAIN BREAKS					
Minimum gallons pumped by all methods in any one day during reporting year				320	24
Date of minimum: 11/18/1997					25
Total KWH used for pumping for the year				356,446	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
603 VAN DYNE ROAD	2	655	12	1	Yes	<b>1</b>
140 WINNEBAGO STREET	3	365	10	1	Yes	<b>2</b>
1115 VAN DYNE ROAD	4	750	20	1	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	<b>1</b>
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PACO	PACO	GOULDS	<b>5</b>
Year Installed	1990	1990	1990	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,100	1,150	3,300	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>9</b>
Year Installed	1990	1990	1990	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	100	300	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 2	WELL 3	WELL 4	<b>14</b>
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	<b>18</b>
Year Installed	1947	1959	1990	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	300	300	775	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	US MOTORS	<b>22</b>
Year Installed	1947	1959	1990	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	30	40	75	<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	<b>3</b>
Year constructed	1970	1990	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	155	16	<b>6</b>
Total capacity in gallons	200,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,660				1,660
P	D	2.000	12				12
M	D	4.000	12,847				12,847
P	D	4.000	6				6
M	D	6.000	46,195				46,195
P	D	6.000	7,079				7,079
M	T	8.000	26,763				26,763
P	D	8.000	808				808
M	D	10.000	6,374				6,374
M	D	12.000	564				564
<b>Total Within Municipality</b>			<b>102,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,308</b>
P	D	8.000	0	17,941			17,941
<b>Total Outside of Municipality</b>			<b>0</b>	<b>17,941</b>	<b>0</b>	<b>0</b>	<b>17,941</b>
<b>Total Utility</b>			<b>102,308</b>	<b>17,941</b>	<b>0</b>	<b>0</b>	<b>120,249</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,224				1,224		1
M	1.000	101				101		2
P	1.000	50	2			52		3
M	1.500	5	1			6		4
M	2.000	19				19		5
M	3.000	2				2		6
M	4.000	2				2		7
<b>Total Utility</b>		<b>1,403</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1,406</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,578	150	85		1,643	300	1
0.750	49	9		5	63	4	2
1.000	17	1	1		17	1	3
1.500	14	1			15	1	4
2.000	17		1	2	18	1	5
6.000	1				1		6
<b>Total:</b>	<b>1,676</b>	<b>161</b>	<b>87</b>	<b>7</b>	<b>1,757</b>	<b>307</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,549	35		5		54	1,643	1
0.750	49	7				7	63	2
1.000	1	10	2	3		1	17	3
1.500		13		1		1	15	4
2.000		10		8			18	5
6.000		1					1	6
<b>Total:</b>	<b>1,599</b>	<b>76</b>	<b>2</b>	<b>17</b>	<b>0</b>	<b>63</b>	<b>1,757</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality		26			26	1
Within Municipality	157				157	2
<b>Total Fire Hydrants</b>	<b>157</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>183</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	180
Number of distribution system valves end of year:	420
Number of distribution valves operated during year:	50

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Main additions were contributed by the town of Fond du Lac.

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### Water Services (Page W-16)

Service additions were contributed by the town of Fond du Lac.

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